

Panaji, 31st August, 1990 (Bhadra 9, 1912)

SERIES I No. 22

OFFICIAL GAZETTE

सत्यमेव जयते

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Personnel

Notification

6/56/88-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution and all other powers enabling him in his behalf, the Governor of Goa in consultation with the Goa Public Service Commission vide their letters No. COM/I/24/88 dated 5-7-1990 and 10-7-1990 hereby makes the following rules, namely :—

1. *Short title and commencement.*— (1) These Rules may be called the Goa Civil Service (First Amendment) Rules, 1990.

(2) They shall come into force at once except rule 30 A which shall be deemed to have come into force on the first day of January, 1986.

2. *Amendment of Rule 2.*— In rule 2 of the Goa Civil Service Rules, 1967 (hereinafter referred to as the "principal Rules"), in clause (e), for the "either grade", the words "any of the three grades" shall be substituted.

3. *Amendment of rule 3.*— In rule 3 of the principal Rules, —

(i) for sub-rule (2), the following shall be substituted, namely:—

"(2) The service shall have three grades, namely:—

- (i) Junior Administrative Grade;
- (ii) Grade I; and
- (iii) Grade II

Provided that the posts in Junior Administrative Grade and Grade I shall not each exceed 15% of the authorised permanent strength of the cadre";

(ii) for sub-rule (3), the following shall be substituted, namely:—

"(3) The posts in Junior Administrative Grade and Grade I shall be Goa State Civil

Service Group 'A' posts and those in Grade II shall be Goa State Civil Service Group "B" posts".

4. *Amendment of rule 18.*— In rule 18 of the principal Rules, for the word and figure "Grade I", the words and figure "Junior Administrative Grade or Grade I" shall be substituted.

5. *Amendment of rule 29.*— In rule 29 of the principal Rules, for sub-rule (1), the following shall be substituted, namely:—

"(1) The scales of pay attached to the service shall be as follows:—

- i) Junior Administrative Grade — Rs. 3700-125-4700-150-5000.
- ii) Grade I — Rs. 3000-100-3500-125-4500.
- iii) Grade II — Rs. 2000-60-2300-EB-75-3200-100-3500".

6. *Insertion of rule 30A.*— After rule 30 of the principal Rules, the following shall be inserted, namely:—

"30A. Appointment to Junior Administrative Grade. —

(1) Appointment of members to the Junior Administrative Grade shall be made by promotion on the basis of merit-cum-seniority on the recommendation of Selection Committee, as laid down under rule 13.

(2) An officer with a minimum of twelve years of regular service in the cadre including four years in Grade I shall be eligible for being considered for promotion to the Junior Administrative Grade:

Provided that, service rendered in a duty post or an equivalent or higher post under Central Government, Government of Goa, erstwhile Union Territory of Goa, Daman and Diu or in a State Civil Service shall count towards the 12 years period;

(3) The crucial date for determining the eligibility of officers for promotion to Junior Administrative Grade shall be 31st December of the year in which the vacancy has occurred".

7. Amendment of Schedule. — (1) In the Schedule appended to the principal Rules, for item "Grade I (Selection Grade) posts" and entries thereunder, the following item and entries shall be substituted, namely: —

"Junior Administrative Grade and Grade I posts:

- (i) Registrar of Co-operative Societies.
- (ii) Director of Civil Supplies.
- (iii) Director of Transport.
- (iv) Director of Tourism.
- (v) Director of Social Welfare.
- (vi) Director of Printing & Stationery.
- (vii) Director of Land Survey.
- (viii) Joint Secretary (Personnel).
- (ix) Joint Secretary (Planning).
- (x) Additional Collector (North).
- (xi) Additional Collector (South).
- (xii) Joint Director of Industries.
- (xiii) Deputy Director of Education.
- (xiv) Commissioner of Departmental Inquiries.

(2) In the Schedule III appended to the principal Rules, the item "Grade I (Selection Grade) temporary duty posts" and the entries thereunder shall be omitted.

By order and in the name of the Governor of Goa.

Smt. Prabha Chandran, Under Secretary (Personnel).

Panaji, 23rd August, 1990.

Industries Department

Office Memorandum

3/53/86-ILD/(Part file)

Consequent upon the issue of Notification dated 26-12-1988, enforcing a new scheme namely "Sales Tax Deferment-cum-Interest Free Sales Tax Loans Scheme", need is felt to lay down detailed procedure for smooth implementation of the Scheme.

On careful consideration of all the aspects of the Scheme, the Government is pleased to issue the following instructions for strict compliance: —

1. The eligible units which desire to have the benefits under the new Scheme shall make an application in the prescribed form — (Form no. STL/1) to the Directorate of Industries and Mines, Government of Goa.

1.2. The eligible Industrial units which were enjoying the benefits under the provisions of earlier scheme of "Interest Free Sales Tax Loan Scheme" and desiring to shift over the new scheme of Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme", shall make an application, in duplicate, to the Directorate of Industries and Mines in prescribed form, (Form no. STL/2).

2. On receipt of the application from the eligible units, as above, (vide para 1) Directorate of Industries and Mines will start to obtain the required

information from the Sales Tax Department and other sources for the purpose of issue of Eligibility Certificate. (Form no. STL/3).

3. On compliance of all the formalities, as laid down in the Notification and on being satisfied in all genuineness and merit of the case, the Directorate of Industries and Mines will issue the Eligibility Certificate to the Industrial Units, indicating therein all the details for the assessment of Sales Tax so also the date of first sale after registration with the Sales Tax Authorities. (Form no. STL/4).

A Register of all the Eligibility Certificates issued with the required details, including those as regards the date of first disbursement of loan shall be maintained in the Directorate of Industries and Mines. (Form no. STL/5).

4. Every month, a list indicating names of industrial units, the number and date of Eligibility Certificate issued to them, will be furnished by the Directorate of Industries and Mines to the Commissioner of Sales Tax. (Form no. STL/6).

5. On the basis of the "Eligibility Certificate" presented by the Eligible units to the Sales Tax Officer of the respective Ward, an "Entitlement Certificate" will be issued by the Sales Tax Authority concerned to the said Industrial Units (Form no. STL/7), as and when the returns are filed and prima-facie accepted by assessing authority or assessment is completed.

All the Entitlement Certificates will be recorded in the Register to be maintained in the Office of Commissioner of Sales Tax. (Form no. STL/8).

6. The Directorate of Industries and Mines will obtain from the eligible industrial unit a Bond (Form no. STL/9) before issue of "Eligibility Certificate".

7. Such eligible industrial unit in possession of the Eligible Certificate shall file, in due time Sales Tax, returns with the concerned Sales Tax Authority, so that the assessment of the tax is finalised by the Sales Tax Authority in accordance with the Acts and Rules of Sales Tax in force. In case of failure of filing of returns to the Sales Tax Authority in time, the eligible units will not be entitled to any benefits for that particular period and it will be liable to pay the tax, as per returns, to the Goa Government, as if the same unit is not entitled to any benefit for that period. Failure in tax payment in such circumstances will attract penal interest and other legal action, as envisaged in the respective Act and Rules.

8. On finalisation of assessment with reference to the eligible unit for that particular period, the due amount of tax assessed will be intimated by the Commissioner of Sales Tax / Sales Tax Authority to the Directorate of Industries and Mines by way of Intimation under Form no. STL/7.

Separate action will have to be taken for intimation of Sales Tax already assessed but not paid by the industrialists which are authorised to come over to the new scheme as per amended clause 1.1 of the Notification, on priority basis.

9. Every month, a list of beneficiary units, its place of tax jurisdiction, amount of sales tax assessed, etc. (Form no. STL/10) will be furnished by

the Sales Tax Officer of concerned Ward to the Commissioner of Sales Tax, Panaji, and copy of the said list will be endorsed to the Director of Industries and Mines for verification and necessary control at later stages.

10. On receipt of the intimation as per Para. 8 above, Director of Industries and Mines will obtain from the eligible unit, a loan agreement duly signed (Form No. STL/11) and required documents for its record". A sanction order for the loan will be issued by the Director of Industries and Mines, indicating therein the amount of loan, the monitorium if any the penal interest chargeable in the event of default any repayment as prescribed in Government of India Decision No. 2 rule 163 of the G. F. R. and certificate to the effect that necessary bond has been obtained from the beneficiary to abide by the terms and conditions of the sanction for loan. Specific mention is also to be made in the sanction order that the loan shall not be drawn by presentation of bill but an adjustment shall be made by the Director of Accounts debiting the loan head for contra credit to sales tax receipt, details of which indicating the amount and respective receipt heads.

11. The Director of Accounts, after receipt of the sanction order shall debit the loan head concerned for contra credit to sales tax receipt and send intimation of the adjustment to Director of Industries and Mines, with a copy to the Commissioner of Sales Tax. (Form no. STL/12).

12. On receipt of intimation letter of the book adjustment of the deemed sales tax receipts and the deemed disbursed loan, necessary note will have to be taken by respective Departments in their Registers maintained in its Offices for facilitating the reconciliation, both of receipts and Expenditure, as the case may be.

Further, the Director of Industries and Mines shall maintain individual loan accounts (Form STL/13) so also the consolidated abstract of loan amount disbursed/repaid and its balance separately for (i) S.S.I. Units, (ii) Medium, and (iii) Large Industrial Units (Form STL/14). Separate sub-heads will have to be opened under the concerned loan heads for the purpose.

13. The Directorate of Accounts will maintain a consolidated abstract accounts of the loan against the Directorate of Industries and Mines, under the arrangements laid down for "Review of Balances of loans detailed accounts of which are maintained by various Government Department". (Figures of loans for (i) S.S.I. Units, (ii) Medium, and (iii) Large Scale Industries may be recorded separately.

14. The Commissioner of Sales Tax will reconcile the figures of deemed revenues Sales Tax Receipts with the Director of Accounts every month. Likewise the Directorate of Industries and Mines will also reconcile the figures of expenditure of loan every month with the Directorate of Accounts, under the existing instructions issued to all the Departments/Offices.

15. In the event of increase/reduction in the tax assessed earlier, due to decision of the Appellate Authority or any other reasons, the corresponding adjustment would be effected in the sanction order

to be issued by the Director of Industries and Mines in the first opportunity, by showing in the said order the gross amount of that particular sanction order, adding or deducting the amount corresponding to increase/reduction of the tax assessment, the net balance being the amount of loan for debit and receipt of sales tax contra credit, as the case may.

The necessary intimation letter received from the Sales Tax Department should be kept in the Directorate of Industries and Mines for its record and producing to the audit as and when required. The number and date of the intimation should be indicated in the sanction order of loan, while adjusting the said amount in the gross amount of the sanction order.

16. As the recovery of loan commences after a prescribed period of time, as laid down in clause 5 read with clause 2.1(i) of the Notification enforcing the scheme, the necessary note will have to be taken by the Directorate of Industries and Mines.

The Director of Accounts will have to maintain the consolidated amount of loan debited and repayment of loan during the year. As such the Director of Accounts is not required to maintain the detailed accounts but the only information available from the respective ledger of their register would be the opening balance, debits, credits and the closing balance of the loan.

17. The responsibility of recovery of loan so also that of charging of penal interest, if any, its recovery, as well as initiating legal action against the defaulting industrial units, will entirely rest with the Directorate of Industries and Mines.

18. Under the "Review of Balance of Loans", the Director of Industries and Mines should, every quarter, reconcile the figures of loans disbursed, repaid and its balances, with those maintained in Directorate of Accounts.

19. The Director of Industries and Mines after the close of every year shall send summary of the detailed account indicating consolidated yearwise position of the loan, their repayment and balance of arrears in the recovery of loans and penal interest if any, in the proforma (Form STL/15). Such consolidated figures should be furnished within 15 days of the receipt of the intimation letter from the Director of Accounts. (Form STL/16).

20. In case of failure in reconciliation either from the part of the Office of the Commissioner of Sales Tax or Director of Industries and Mines for continuous 3 months, the fact shall be brought by the Director of Accounts to the notice of the Secretariat Administrative Department and to the Finance Department.

Subhash V. Elekar, Under Secretary (Industries).

Panaji, 23rd July, 1990.

FORM STL/1

Application Form for the Issue of Eligibility Certificate

To,

The Director of Industries & Mines,
Government of Goa,
Directorate of Industries & Mines,
Udyog Bhavan,
Panaji-Goa.

Sir,

In accordance with Government Notification No. ... dated ... of the Government of Goa, I ... (name) on behalf of the industrial unit as mentioned hereunder hereby apply for the grant of Eligibility Certificate for Tax ... *deferment for a period of ... years.

2. The information in respect of aforesaid industrial unit is given below:

- (a) Name and address of the unit along with name and address of proprietor/partner/Director etc.
- (b) Whether the unit is a —
(i) *New Industrial unit,
(ii) *Expansion,
(iii) *Diversification,
(iv) *Existing unit.
- (c) Registration No./Letter of Intent/ Industrial Licence/ DGD T registration No. with date. No. ... dated ...
- (d) Date of going into commercial production.
- (e) Description of fixed capital Investment with value (in case of expansion / diversification) give details of additional Investment and additional capacity as on the date of commercial production plus 60 days (mention date).
(i) Land Rs. ...
(ii) Building Rs. ...
(iii) Plant & Machinery Rs. ...
Total Rs. ...
- (f) No. of workers employed
- (g) Factory Registration No.
- (h) Registration Certificate No. under Goa, Daman & Diu Sales Tax Act, 19 ... and Central Sales Tax Act, 1956.
- (i) Description of products manufactured.
- (j) Production Capacity in Quantity/ Weight per hour/day/month/ annum.
- (k) Registered Licenced Capacity Installed.
- (l) Capacity utilised.

Note: — In case of expansion/diversification mention capacity of present unit also.

- (m) Period of Eligibility ... years.
- (n) Estimated annual turnover.
- (o) The amount of tax likely to be deferred for the period of eligibility.
- (p) Means of Finance.
- (q) Indicate if you have availed benefits under Interest Free Sales Tax Loan Scheme — If so, give details alongwith the certificate from the disbursing Agency.

Affidavits —

- (i) that the applicant unit is not availing the Sales Tax exemption;

- (ii) that the applicant unit has not availed the incentives of Interest Free Sales Tax Loan from the State of Goa.
- (iii) that this is the first application for the grant of Eligibility Certificate.
- (iv) that the unit is not a public sector undertaking wherein the State/Central Government holds 50% or more share.

3. The following annexures are submitted herewith: —

- (i) Certificate from Chartered Accountant regarding estimated liability of Sales Tax for which Application is made.
- (ii) Certificate from the Chartered Accountant regarding fixed assets on the date of commercial production the assets of the unit as erected at site and place for within 60 days of commercial production.
- (iii) Latest copy of partnership deed/memorandum and articles of association, list of directors and the 10 Major Shareholders/partners.
- (iv) Copy of power of attorney or Certified copy of resolution passed by the Board of Directors authorising a particular person to apply for the grant of eligibility certificate.
- (v) In case of agricultural land permission from the authorities concerned for converting the same for non-agricultural use; provided that the unit is located outside the Industrial Estate.
- (vi) Copy of Registration No./Letter of Intent/Industrial Licence/DGTD Registration.

Certified that the statements made herein above are true as per information derived from my/our record which I believe to be correct. In case any of the statements made above is found to be incorrect or false, the Government will be at liberty to withdraw the benefit of deferment from the date it was granted and to recover in lump sum or otherwise the amount of tax already exempted/deferred along with interest as arrears of Land Revenue.

It is agreed and understood by me/us that the rules for sales tax deferment have been gone through by me/us and I/We shall abide by these rules.

Yours faithfully,

Signature of the Applicant)

Name: ...

In Block Letters

Date:

Status: (Proprietor/Partner/Chairman/Managing Director/Director)

FORM STL/2

Application Form for Claiming Benefits under Sales Tax Deferment Scheme in Lieu of Interest Free Sales Tax Loan Scheme

Instructions: (i) Strike out the columns not applicable.

(ii) No columns should be left blank. If the information is 'nil' or 'not applicable' it should be specifically indicated.

- 1/ Name of the unit.
2. Location of the unit with complete address.
3. Eligibility Certificate No. issued by EDC, Panaji.
4. Date of the Eligibility Certificate.
5. Period of Eligibility From ... to ...
6. Period for which the application under deferment scheme is made. From ... to ...
7. Details of collection of Sales Tax. From ... to ...
8. Period of collection of Sales Tax. From ... to ...

9. Amount of Sales Tax paid to Sales Tax Dept.
10. Amount of Interest Free Sales Tax Loan received through E.D.C.
11. Balance of Sales Tax retained by the unit.
12. Eligibility amount ascertained under Interest Free Sales Tax Loan.
13. Balance amount of Interest Free Sales Tax Loan required to be released under new scheme (12-10).

To,

The Director of Industries & Mines,
Udyog Bhavan,
Panaji-Goa.

Sir,

In accordance with the incentives offered vide the Govt. Notification No. ... dated ... We hereby submit our application for switching over to the new scheme of "Sales Tax Deferment Scheme" as announced by the Government of Goa vide Notification No. ... dated The amount of tax benefits enjoyed and the period for which enjoyed are shown in the Certificate issued by EDC vide No. ... dated ... which is annexed hereto.

Our claims are genuine and no litigations are pending in any court in respect of the above claims.

The following annexures are submitted alongwith the application.

1. Certificate from the EDC regarding the eligibility.
2. True copy/copies of the Assessment orders duly certified by the Sales Tax Department.
3. Copy of balance sheet/statement of accounts duly certified by the Chartered Accountant.

Certified that the statements made herein are true to the best of our knowledge and belief.

It is certified that in the event of any of the statements made are held to be false/incorrect or untrue we will be liable for any or all of the penalties specified in the Government Notification No. ... dated

Yours faithfully,

Signature of the
Applicant:

Name of the Signatory
and his status along-
with the Office seal.

Place:

Date:

FORM STL/3

To,

The Commissioner of Sales Tax/
District Industry Centre/
Economic Development Corpn. of
Goa, Daman and Diu,
Panaji.

Sub: — Claim under Sales Tax Deferment Scheme.

Sir,

M/s. ... with their manufacturing activity at ... have applied for an Eligibility Certificate for claiming incentives under the Sales Tax Deferment Scheme. The available information about the above said unit is as follows. Kindly give us information on number 3 onwards wherever applicable.

1. Name and Address of the unit.
2. Registration No./DGTD No. under the Sales Tax Act.
3. Date of Registration under Sales Tax Act.
4. Date of Registration as SSI Unit.
5. No. of years for which Sales Tax Exemption under Section 68 of the Act claimed.
6. The year in which the amount under the "Interest Free Sales Tax Loan" claimed.
7. Total amount claimed.
8. Date on which the repayment under the "Interest Free Sales Tax Loan" Scheme is due.
9. Total amount so far recovered year-wise.
10. Sales Tax collected by the unit.
11. Amount of Sales Tax paid by the unit out of collected amount.
12. Amount still retained by the unit.
13. Remarks.

Yours faithfully,

(Felix Sequeira)
Director of Industries
and Mines

FORM STL/4

Eligibility Certificate

This is to certify that M/s. ... a permanently registered SSI/DGTD/Large Scale Industry bearing No. ... dated ... situated at ... commenced production on ... as shown in our records. This is a Proprietary/Partnership/Public Limited/Private Limited Company. They are eligible to claim benefits under clause ... of the Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme as stipulated in the Government Notification No. ... dated ... and as amended from time to time.

This certificate is issued only for claiming the benefits under the above said scheme.

(Felix Sequeira)

Director of Industries and Mines.

FORM STL/5

Register of Eligibility Certificate holders under the Sales Tax
Deferment-cum-Interest Free Sales Tax Loan Scheme
Read Notification No. ... dated ...

Name of the Industrial Unit	No. & date of the Eligibility Certificate issued by Director of Industries and Mines	Registration/Licence No. with concerned Authority	Year from which Sales Tax Deferred	Amount deferred for payment	Date of first disbursement of Loan	Date and year in which the recovery is due	Amount recovered by instalments I, II, III, IV and so on	Remarks

FORM STL/6

To,

The Commissioner of Sales Tax,
Panaji-Goa.

Sub:— Monthly returns in respect of units claiming incentives under Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme.

Sir,

Please find enclosed herewith monthly returns in respect of the following industrial units:—

Sr. No.	Name & Address of the unit	No. & date of our Eligibility Certificate	Clause under which the Eligibility Certificate was issued	Remarks
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Kindly acknowledge receipt.

Yours faithfully,

(Felix Sequeira)

Director of Industries & Mines

Encl: a. a.

FORM STL/7

Certificate from the Sales Tax Department after Completion of Assessment/or after Compliance of Return

(Assessed for the period from ... to ...)

(Return for the period from ... to ...)

(Accounting year from ... to ...)

- Name of the eligible unit.
- Address of the eligible unit.
- No. and date of Eligibility Certificate. No. ... date ...
- Authority which has issued the Eligibility Certificate. Director of Industries — Govt. of Goa— Directorate of Industries, Udyog Bhavan Panaji.
- Sales Tax Registration Number with the date and date of effect.
 - Under the Goa Sales Tax Act, 1964 No. ... dated ... Date of effect: ...
 - Under the Central Sales Tax Act, 1956. No. ... dated ... Date of effect: ...
 - Order issued under proviso to Sub-Section (7)(b) of Section 15 of the Goa Sales Tax Act, 1964. Period for which effective: ...

6. Date of the Assessment Orders.

- Under the Goa Sales Tax Act, 1964.
- Under the Central Sales Tax Act, 1956.

Details of the Taxes Payable as per Assessment Order Under The Goa Sales Tax Act, 1964/The Central Sales Tax Act, 1956

Taxes payable as
Assessment Order

Turnover Taxes
of Sales payable

- Total tax payable as per the assessment order passed under Goa Sales Tax Act, 1964 in respect of production of the Eligible Unit.
- Tax payable as per the assessment order under the Central Sales Tax Act, 1956 on the Sales of finished goods manufactured by the Eligible Unit effected in the course of inter-State trade or commerce.
- Total Tax payable as return accepted Rs. for Goa Sales Tax Act, 1956.
- Total Tax payable as per Return accepted for Central Sales Tax Act, 1956. Rs.
- Total Taxes payable (Col. 7+8) as Rs. per the assessment order.
- Total Taxes payable (Col. 9+10) as per return.
- Details of taxes deemed to have been paid for the above period.
 - Taxes under Goa Sales Tax Act, 1964 deemed to have been paid;
 - Taxes under Central Sales Tax Act, 1956 deemed to have been paid.
- Difference between the total amount GST CST of tax assessed and deemed to have Act '64 Act '56 been paid:
 - Excess, if any (13-11/12).
 - Balance payable (if any) (11/12-13).

IT IS HEREBY CERTIFIED THAT the figures of the taxes payable and deemed to have been paid shown against columns of 7, 8, 9 & 10 are only in respect of production of the eligible unit at ...

Signature

SEAL

Name of the Sales Tax Officer
Ward/District

Place:
Date:

FORM STL/8

Register of Entitlement Certificate Under the Sales Tax Deferment Scheme cum Interest Free Sales Tax Loan Scheme

Notification No.

Name of the Industrial unit	Address of the eligible unit	No. & Date of Eligibility Certificate issued by Director of Industries & Mines	Sales Tax Registration No.		Year/date from which Sales Tax is deferred	Amount deferred		Year in which the recovery will be due	Remarks
			Local	Central		Local	Central		
1	2	3	4	5	6	7	8	9	10

FORM STL/9

Form of Bond to be Executed by the Beneficiaries of the Scheme "Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme"

KNOW ALL MEN BY THESE PRESENTS THAT I/We ... son of ... resident of ... as duly authorised representative of M/s ... a partnership firm having registered office at ... and having been authorised to execute such bonds on behalf of the above named firm situated at ... in the Taluka of ... in the State of Goa, hereinafter called the "Bounden/s" do hereby bind myself/ourselves and my/our heirs, executors and administrators/all the partners of the unit firm to pay to the Governor of Goa (hereinafter called "the Government") on demand the sum of Rs. ... (Rupees ...) in respect of my/our claim of incentives under the Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme or my/our option to switch over to the said Scheme in lieu of Interest Free Sales Tax Loan Scheme from which I/We have derived the benefits upto a period of ... months during the years ... of an amount of Rs. ... (Rupees ...) under the Government Notification No. 3/53/86-ILD dated 26th December, 1988 and published in the Official Gazette dated the 9th February, 1989, Series I, No. 45.

Dated this ... day of ... one thousand nine hundred and ...

Whereas I/We as the Bounden being authorised representative of M/s ... have derived the benefits from the Government under the said Notification amounting to Rs. ... (Rupees ...).

And whereas I/We have perused the contents of the said Notification and agree to abide by all the terms and conditions stipulated therein and the Agreement entered into by me/us with the Government No. ...

Now, therefore, the condition of the above written obligation is such that if in the event of the above Bounden/s failing to repay the amount in instalments as stipulated in the said Notification, an interest @ 15% or higher rate of interest per annum compounded shall be charged on the outstanding amount and for a default exceeding 12 months/one year, the entire amount falling in arrears shall be recovered as arrears of land revenue.

And upon the above Bounden/s Shri ... making such payments regularly and repaying the amount in full, the above written obligation shall be void and of no effect, otherwise, it shall be and remain in full force and effect.

Stamp duty payable in respect of these present shall be borne by the Bounden.

...
Signature of the Bounden

Signed and delivered by the above

Bounden/s Shri ...

Witnesses:

1. ...
2. ...

Accepted by Shri ... Designation ... for and on behalf of the Governor of Goa.

Designation

Signature

Witnesses:

1. ...
2. ...

FORM STL/10

To,

The Director of Industries & Mines
Government of Goa,
Panaji-Goa.

Sub:— Sales Tax Deferment cum Interest Free
Sales Tax Loan Scheme.
Eligible Sales Tax Amount.

Sir,

M/s. ..., who has been considered eligible under the above scheme vide Eligibility Certificate No. ... dated ... and who has been assessed for the period from ... to ... under Goa Sales Tax Act, 1964 and Central Sales Tax Act, 1956 has been found to be liable for Sales Tax as under:—

Sales Tax under Goa Sales Tax Act, Rs.
1964.

Central Sales Tax Act under Central Rs.
Sales Tax Act, 1956.

Total

The above indicated tax Rs. ... has been construed to be paid by the dealer under proviso to section 15(b) to the Goa Sales Tax Act, 1964 and the same may be converted as Interest Free Loan under "Sales Tax Deferment cum Interest Free Sales Tax Loan".

Yours faithfully,
(STO/ASTO)
... ward.

FORM STL/11

"Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme"

THIS INDENTURE is made at ... on this ... day of ... in the year one thousand nine hundred ... BETWEEN ... Limited, a Private*/Public Limited Company*/Society* incorporated and registered under Companies Act, 1956/ The Indian Companies Act, 1913/ a Society registered under the ... and having its Registered Office at ... and represented in this part by *Shri/Smt. ... son/wife of ... residing at ... *1. Shri/Smt. ... 2. Shri/Smt. ... 3. Shri/Smt. ... 4. Shri/Smt. ... and 5. Shri/Smt. ... carrying on business of ... in partnership in the firm name and style of ... at ... (hereinafter called "the ENTREPRENEUR" which expression shall unless it be repugnant to the context or meaning thereof shall include its his/her/their successors/and assign/s) of the ONE PART and the GOVERNOR OF GOA (hereinafter called "the GOVERNMENT", of the OTHER PART:

WHEREAS the GOVERNMENT vide Notification No. 3/53/86-ILD dated 26-12-1988 framed the Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme (hereinafter called the said "scheme") for rapid industrialisation of the State of Goa and for encouraging entrepreneurs for establishing, expanding or diversifying their undertakings;

And whereas the GOVERNMENT has appointed the Director, Directorate of Industries and Mines, Panaji (hereinafter called the Directorate) to act as an Agency of the Government for the implementation of the said Scheme;

And whereas the ENTREPRENEUR is setting up an industry to produce ... per annum at ... as a New Unit/ Pioneer Unit/Expansion/Diversification (hereinafter referred to as "Eligible Unit");

And whereas the ENTREPRENEUR has read the provisions of the said Scheme and the procedure framed by the Government as amended from time to time under any of the earlier Schemes or the said Scheme.

And whereas the ENTREPRENEUR has approached the GOVERNMENT for sales tax incentives under the said Scheme and has requested the GOVERNMENT to permit

it to avail of the sales tax incentive by way of DEFERRAL of the sales tax liabilities under the Deferral Scheme as outlined in the said Scheme;

And whereas the GOVERNMENT has agreed to the aforesaid request of the Entrepreneur.

NOW THEREFORE, THIS AGREEMENT WITNESSETH and it is hereby agreed by and between the parties hereto as follows:—

THE ENTREPRENEUR shall take, within the stipulated period necessary steps to complete the project and start the production in the Eligible Unit.

THE ENTREPRENEUR hereby confirms that he is aware that the incentives available to him under the said Scheme are relating only to and exclusively for the Eligible Unit and only for the production of the product/s at the Eligible Unit and upto the capacity as considered admissible under the Eligibility Certificate to be issued to it.

The ENTREPRENEUR hereby assures that all statements made/to be made and all information furnished/to be furnished to the Directorate and GOVERNMENT are/shall be true and correct.

The ENTREPRENEUR undertakes to comply with all conditions/requirements of this Agreement and applications for Eligibility/Incentives/benefits and all the subsequent correspondence thereof.

During the operative period of this Agreement or of any other agreements/documents executed/or to be executed in connection with any other benefits under the said Scheme and/or the procedure made thereunder as amended from time to time, the ENTREPRENEUR agrees that he shall not, without the prior written permission of the Directorate.

- (a) make any change in the Constitution; and
- (b) dispose of any of the fixed assets of the said Eligible Unit.

The ENTREPRENEUR shall submit such information, documents, details, evidence, affidavit as may be prescribed or demanded by the Directorate from time to time in order to enable the Directorate to satisfy itself that the ENTREPRENEUR as not committed any breach of the aforesaid terms and/or any conditions of the said Scheme/Procedure/Eligibility Certificate/Sanction Letter and has not furnished untrue or incorrect information.

The ENTREPRENEUR shall furnish to the Directorate certified true copies of returns submitted/to be submitted to the Sales Tax Department from time to time and such other information, details, statements, etc. duly supported by the Auditor's Certificate within such period and at such intervals as may be specified by the Directorate from time to time every year. In the event of the ENTREPRENEUR failing to furnish the documents as may be required by the Directorate and/or not fulfilling its obligations in the matter of progress in the creation of fixed assets during the period of Eligibility Certificate/Certificate of Entitlement, the Directorate shall be entitled to revoke the Eligibility Certificate/Certificate of Entitlement and to take all necessary consequential action pursuant thereto.

The Directorate shall be entitled to review the case of the ENTREPRENEUR for Sales Tax Incentives every year, in order to decide continuance or discontinuance of the Sales Tax Incentives by way of DEFERRAL.

If during the course of review, the Directorate is satisfied that the total Sales Tax Incentives availed of by way of DEFERRAL has exceeded/is likely to exceed at any point of time the ceiling mentioned in the said Scheme viz. ... % of the fixed capital investment in respect of Eligible Unit set, the Eligibility Certificate shall be liable to be withdrawn or cancelled. On the Sales Tax Incentive by way of DEFERRAL availed of/National Sales Tax Liability of the Eligible Unit exceeding at any point of time the said ceiling limit and/or the period of eligibility and/or found to have been claimed for products/capacities not covered/admissible under the Eligibility Certificate, the period of eligibility shall be curtailed correspondingly and the Certificate of Entitlement/that may be issued by the Sales Tax authorities shall be liable to be cancelled and the excess, if any, over the prescribed ceiling/Scheme shall be repayable forthwith by the ENTRE-

PRENEUR to the Directorate alongwith interest thereon at the rate of 15% p.a. from the date of obtaining the said excess incentive benefits till repayment.

The ENTREPRENEUR agrees and undertakes to comply with all the terms and conditions, covenants, provisions of the agreement and obligations under the said Scheme/The Deferral Scheme/Eligibility Certificate/Final Eligibility Certificate/Certificate of Entitlement issued under the provisions of the said Scheme of Incentive and/or Procedure framed thereunder/the relevant Sales Tax Law as amended from time to time as if they are specifically set out herein and breach of any of them shall amount to breach of the terms and conditions of this Agreement and the consequences as provided in clause 12 shall follow.

In interpreting the word used in this Agreement the meaning as assigned to them in the said Scheme/the DEFERRAL Scheme or the Procedure framed thereunder as amended from time to time shall apply.

If during the operative period of this Agreement or any other agreement/documents executed/that may be executed in connection with any benefits under the said Scheme and/or the Procedure framed thereunder as amended from time to time, whichever period expires later:—

- (a) the ENTREPRENEUR stops normal production for a period exceeding six months or closes the Eligible Unit altogether, or
- (b) the ENTREPRENEUR furnishes any untrue or incorrect information; or
- (c) the ENTREPRENEUR avails of incentives for products or its raw materials and/or relating to production over and above the capacity/ies considered admissible under the Eligibility Certificate; or
- (d) the ENTREPRENEUR commits breach of any of the covenants of this Agreement/any other agreement/any undertaking contained in the application for Eligibility Certificate/deferral application for any of the benefits or commits breach of conditions of the final Eligibility Certificate/Certificate of Entitlement or under the provisions of the DEFERRAL Scheme and/or the procedure framed thereunder as amended from time to time or of this Agreement or any agreement that the ENTREPRENEUR has executed or may hereinafter execute with the GOVERNMENT in connection with any incentives or benefits under the said Scheme the DEFERRAL Scheme or any Earlier Relevant Scheme or the Procedures framed thereunder or any directions issued under the said Scheme or the letter conveying sanction of benefits under the said Scheme or the Procedure framed thereunder; or
- (e) the ENTREPRENEUR disposes off the Fixed Assets without prior written permission of the Directorate in contravention of the conditions herein/the Eligibility Certificate/the said Scheme or the Procedure framed thereunder as amended from time to time;
- (f) the ENTREPRENEUR fails to pay/repay any amount on the due or
- (g) the Eligibility Certificate/Certificate of Entitlement granted under the said scheme is cancelled or revoked for whatsoever reasons;

then in each of the aforesaid circumstances separately or taken together, the ENTREPRENEUR agrees to repay forthwith the entire benefits drawn/availed by way of DEFERRAL of Sales Tax liability to the computed in terms of National Sales Tax Liability under the Relevant Scheme, covered under this Agreement.

The ENTREPRENEUR also agrees to undertake to pay interest in respect of disbursement made at the rate of 15½% (fifteen and half) per cent per annum from the date of repayment of the amount alongwith other costs, charges and expenses thereon.

This Agreement shall remain in force and be binding on the ENTREPRENEUR for a period of ... years from the date of commencement of commercial production of the said Eligible Unit as may be determined by the Directorate during the currency of the Deferral benefits availed of under the said Scheme by way of any incentives thereunder whichever is longer.

In the event of the ENTREPRENEUR failing to pay the whole amount as per clause 12 or the amount payable under clause 18 or any amount payable under clause 21 hereof, the Directorate shall be entitled to recover the dues from the ENTREPRENEUR as arrears of land revenue, without prejudice to any other legal action the Directorate may also take legal steps to file a suit against the ENTREPRENEUR or take such other legal action as may be considered appropriate for recovery of the dues.

The ENTREPRENEUR undertakes to execute such further agreements/documents containing such particular stipulations, conditions, covenants and undertakings in order to comply with the provisions of the said Scheme and the Procedure thereunder, and/or to claim any Incentives/benefits by way of DEFERRAL FOR for which such agreements/documents would be necessary.

The ENTREPRENEUR undertakes to execute such matter arising under this Agreement, the Courts at Panaji alone shall have exclusive jurisdiction.

The ENTREPRENEUR also agrees that all the communications including notices and all the other papers whatsoever, posted under Certificate of Posting at above stated or the last known address of the ENTREPRENEUR shall be sufficient service of such communications, notices and other papers whatsoever and the Directorate shall be entitled to proceed on the basis that the said communications, notices and other papers have been duly received by the ENTREPRENEUR at the end of the normal period after which such communications, notices and other papers would be ordinarily delivered by the postal authorities.

The ENTREPRENEUR agrees that —

- (a) he shall abide by and comply with the provisions regarding monitoring and review as contained in the said Scheme.
- (b) On the Directorate being satisfied that the amount of Sales Tax Incentives availed of by way of deferment has become payable under any of the provisions of this Agreement or under the said Scheme as modified from time to time/under the Procedure framed under the Earlier Scheme/the said Scheme or under the terms and Conditions of the Eligibility Certificate to be issued by the Directorate or under the Certificate of Entitlement to be issued by the Commissioner of Sales Tax under the DEFERRAL Scheme, the Directorate as the Agent of the Government implementing the said Scheme shall be entitled to recall the said Incentive availed by way of DEFERRAL of sales tax liability and also advise the Sales Tax Authorities to recover forthwith the entire amount of the Sales Liability so deferred by way of Sales Tax Incentives the same having become due for recovery under the said Scheme/the DEFERRAL Scheme and the Procedure laid down thereunder/conditions/stipulations under the Certificate of Entitlement/Eligibility Certificate/The Goa Daman & Diu Sales Tax Act, 1964/The Central Sales Tax Act, 1956.

The ENTREPRENEUR hereby agrees that in the event of his committing breach of any of the terms/conditions or provisions of this Agreement or any of the provisions of the said Scheme as amended from time to time or of the procedure prescribed under any of the Earlier Schemes or the said Scheme or of any of the terms, conditions or provisions of the Eligibility Certificate/Certificate of Entitlement that may be executed by the ENTREPRENEUR in connection with any benefits under the said Scheme, the provisions under the Goa, Daman and Diu Sales Tax Act, 1964/Central Sales Tax Act, 1956, relating to the DEFERRAL Scheme, the Directorate, as Agent of the GOVERNMENT shall be entitled to withdraw the DEFERRAL Scheme and also to advise the Sales Tax Authorities to recover forthwith the amount covered by DEFERRAL and the ENTREPRENEUR agrees and undertakes to pay forthwith on demand the sales tax dues deferred alongwith penalty, if any, as found leviable under the provisions of the Sales Tax Law.

This Agreement shall remain in operation till the entire amount of Sales Tax Incentive availed of by way of DEFERRAL is fully paid and a clearance certificate is obtained from the Sales Tax Authorities.

The ENTREPRENEUR shall bear and pay all costs, charges and expenses of the Directorate of and incidental to the preparation of this Agreement and also for taking proceedings and actions for recovering the moneys that may be advanced along with interest and other moneys.

IN WITNESS HEREOF the parties hereto have set their respective hands to these presents on the day, month and year hereinabove written.

Witness:

1.

2.

Signed, sealed and delivered by
Shri ...

Entrepreneur

Witness:

1.

2.

Signed, sealed and delivered by
Shri ...

Secretary to the Government of Goa,
... Department for and on behalf of
the Governor of Goa.

For Agreement under Deferral Scheme (Draft Resolution)

Resolution passed by the Board of Directors of ... in its
pany/ ... Society at the meeting held on ...

RESOLVED that the Company/Society do execute Agreement with the Governor of Goa for availing of the Sales Tax Incentive by way of Deferral of Sales Tax Liability as per the draft Agreement placed on table and initialled by the Chairman in the meeting for purpose of identification.

RESOLVED FURTHER that the Company/Society do execute the said Agreement and affix Common Seal thereto in accordance with the Bye-Laws/Articles of Association of the Company/Society.

Certified True Copy

For ... (Name of the Company/Society)
Signature of Director/
Secretary/Chairman

For Agreement for Exemption

Resolution passed by the Board of Directors of ... in its
meeting held on ...

RESOLVED that the Company/Society do execute Agreement with the Governor of Maharashtra for availing of the Sales Tax Incentives by way of exemption from payment of Sales Tax liability as per the draft Agreement placed on table and initialled by the Chairman in the meeting for purpose of identification.

RESOLVED FURTHER that the Company/Society do execute the said Agreement and affix Common Seal thereto in accordance with the Bye-Laws/Articles of Association of the Company/Society.

Certified True Copy

For ... (Name of the Co./Society)
(Signature of Director/
Secretary/Chairman)

NOTE: The certified copy of the Resolution as per the draft for appropriate scheme should be on the Company's/Society's letter head.

Signed and delivered by the Proprietor/Partners

Name

Address

Signature

Signed and delivered by:

Shri

Director of Industries and Mines

Behalf of the Governor of Goa in the presence of:

In the presence of:

Name

Address

Signature

Shri/Smt.

Shri/Smt.

Shri/Smt.

Shri/Smt.

Shri/Smt.

1) Shri

2) Shri

FORM STL/12

The list of the beneficiary units under "Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme"

PERIOD:-				WARD:-			
Sr. No.	Name and address of beneficiary	Eligibility Certificate No. and date issued by Director of Industries and Mines	Entitlement Certificate issued by Sales Tax Officer/ASTO	Assessed period	Amount of eligibility	Balance amount as per eligibility	Remark
1	2	3	4	5	6	7	8

FORM/STL/13

Sr. No.	Name & address of the Beneficiary	Whether Small/Medium/Large	Amount disbursed	Date of Disbursement	Instalment due	Date of repayment	Amount repaid	Penal Interest if, any	Amt. out-standing	Remarks
1	2	3	4	5	6	7	8	9	10	11

FORM STL-14 (SMALL)
For Small Scale Units

Sr. No.	Name & address of the unit	Amount of Sales Tax deferred	Month & year of Deferment	Date of Recovery falling due	Date & year of Repayment of Instalments					Remarks
					1	2	3	4	5	
1	2	3	4	5	6					7

FORM STL/14 (MEDIUM)

For Medium Scale Units

Sr. No.	Name & address of the unit	Amount of Sales Tax deferred	Month & year of Deferment	Date of Recovery falling due	Date & year of Repayment of Instalments					Remarks
					1	2	3	4	5	
1	2	3	4	5	6					7

FORM STL/14 (LARGE)

For Large Scale Units

Sr. No.	Name & address of the unit	Amount of Sales Tax deferred	Month & year of Deferment	Date of Recovery falling due	Date & year of Repayment of Instalments					Remarks
					1	2	3	4	5	
1	2	3	4	5	6					7

FORM STL/15

To,

The Director of Accounts,
Panaji-Goa.Sub: — Sales Tax Deferment-cum-Interest Free Sales
Tax Loan Scheme.

Sir,

With reference to your letter No. ... dated ..., I hereby enclose the information in the proforma prescribed in Govern-
ment of Goa, Finance Department O. M. No. ... dated ...Yours faithfully,
Director of Industries and Mines.

FORM STL/15

Enclosure - I Head of Account: 6850 — Loans for Village and Small Scale Industries ... etc., year 1989-90

Year	Opening Balance	Debits	Credits	Closing Balance	Amount of Overdue instalments not repaid	Amount of late repayment	Penal Interest recovered on late repayments of instalments	Penal Interest due on overdue upto 31-3-
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Director of Industries and Mines.

FORM STL/16

To,
The Director of Industries and Mines,
Government of Goa,
Panaji - Goa.

Sir,

According to our records, the position of Opening Balance receipts, disbursements and closing balance of loans granted to industries under the scheme named "Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme" was as shown below:

MH — 6851 — Loans for Village and Small Industries

102 — Small Scale Industries — 04-Loans for Seed/Margin Money under District Industries Centre (Plan). Loans to

Small Scale Industrial Units under the Scheme of Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme:

Opening balance as on 1-4-1989	Rs.
Debits during the year	
Credits during the year	
Closing balance	

NOTE: (Similar heads will have to be opened under Loan Head for Sales Tax Deferment Loans to Medium/Large Scale Industries which cannot be booked under 6851 which covers only Small Scale and Village Industries).

You are requested to verify the balances and supply the information in Annexure II within 15 days from the receipt of this letter as envisaged in Government of Goa, Finance Department O. M. No. ... dated ...

Yours faithfully,